

Former Employee- Parameters for Limited Practice before the Internal Revenue Service
Cir 230, Section 10.4(c)(3)

Enrollment Limited to Return Preparation and Examination Functions

- Prepare tax returns and claims for refund – Individual or Entity

With a valid power of attorney, you may represent a taxpayer concerning issues relating to matters being addressed by Examination functions, such as:

- Respond to Notices or Letters relating to the examination of tax returns, claims for refund, or Examination inquiries relating to unfiled returns. This includes notices issued via automated processes or Campuses as well as IDR's and summonses.
- Respond to notices or correspondence regarding tax return reporting accuracy or submission of additional information related to a reported item on a tax return– Individual or Entity Returns
- Respond to notices or correspondence regarding submissions or clarification of tax return information to reduce or clarify a potential assessment - Individual or Entity Returns
- Advocate or speak on behalf of a taxpayer with respect to any matters under examination – Individual or Entity returns
- Provide delinquent return information and/or file delinquent returns with Examination personnel.

Represent before Appeals involving Examination Function Issues.

- Advocate or speak on behalf of a taxpayer with respect to any matter relating to an examination or proposed adjustment to tax liability– Individual or Entity returns.

Enrollment Limited to Collection Functions

With a valid power of attorney, you may represent a taxpayer concerning issues relating to matters being addressed by Collection functions, such as:

- Respond to Notices or Letters relating to Collection matters involving unpaid tax, unfiled returns, liens, levies, or seizures. This includes notices issued via automated processes or Campuses as well as collection summonses - Individual or Entity.
- Respond to Notices or Letters relating to Collection matters in order to initiate arrangements for payment of delinquent tax liabilities - Individual or Entity.
- Provide financial or other information so a collection decision can be made - Individual or Entity.
- Provide financial or other information regarding delinquent returns so a correct assessment can be made.
- Submit information to reduce or clarify an assessment, or potential assessment, including Trust Fund Recovery Penalties and Substitutes for Returns- Individual or Entity.
- Submit proposals for Installment Agreements, Offers in Compromise, and Request for Relief from Joint and Several Liability and represent the taxpayer(s) throughout the process - Individual or Entity.

Represent before Appeals involving Collection Function issues.

- Advocate or speak on behalf of a taxpayer with respect to any matter related to unpaid tax, penalty (including Trust Fund), or interest– Individual or Entity.
- Submit and advocate with respect to Collection Due Process Appeals or Equivalency Hearings, and other collection-related appeals.